



**Department of Taxation**  
 P.O. Box 182101  
 Columbus, OH 43218-2101  
 tax.ohio.gov

CAT 12 INB  
 Rev. 11/12

## 2012 Commercial Activity Tax Annual Return and 2013 Minimum Tax Payment Return With Instructions

Attached is the 2012 Commercial Activity Tax (CAT) Annual Return and 2013 Minimum Tax Payment Return. **Please note that this return is due May 10th of each year.** This return requires taxpayers to report its taxable gross receipts for the period Jan. 1 through Dec. 31, 2012 to determine if there is tax greater than the \$150 that was due May 10, 2012 and to make the minimum tax payment for calendar year 2013. Failure to file this return and make payment of the tax due could result in a late filing penalty of up to 50 or 10% of the tax due, whichever is greater, plus an additional late payment penalty of up to 15% of the tax due. The Ohio Department of Taxation encourages taxpayers to file and make payments electronically through the Ohio Business Gateway at [business.ohio.gov](http://business.ohio.gov). Please contact us at 1-888-722-8829 or by e-mail through our Web site at [tax.ohio.gov](http://tax.ohio.gov) if you have questions regarding this filing or available forms.

**Amended returns:** If an amended return is necessary due to the change in the information provided on the original return, please check the box on the front of the return to signify that it is amended.

**Annual Minimum Tax Credit (AMT Credit):** If you have \$150,000 or less in taxable gross receipts for 2012, you are entitled to a credit of the \$150 annual minimum tax that you prepaid for 2012 with your 2011 Commercial Activity Tax Annual Return and 2012 Annual Minimum Tax Payment Return. You may use this credit to pay your 2013 annual minimum tax liability due with this return. If you wish to do so, please check the box, "Mark here for AMT Credit" on the return. If you prefer to request a refund of this credit, please complete form CAT REF, which is available on our Web site at [tax.ohio.gov](http://tax.ohio.gov).

**Line 1 – Taxable gross receipts (round to whole dollars only):** Enter the taxable gross receipts situated to Ohio for the period Jan. 1 through Dec. 31, 2012. Please see information release CAT 2005-

17, which covers the calculation of taxable gross receipts. The information release is available on our Web site at [tax.ohio.gov](http://tax.ohio.gov).

**Line 2 – Less exclusion:** If line 2 is greater than line 1, enter the minimum tax of \$150 for calendar year 2013 on line 6 (skip lines 3 and 4) and submit the return and payment. For the reporting period Jan. 1 through Dec. 31, 2012, the first \$1,000,000 in taxable gross receipts is excluded. If gross receipts for this period exceeded \$1,000,000, you are liable for additional tax and must complete lines 3 through 6. Additionally, if receipts exceed \$1,000,000 you will be required to file quarterly returns for the calendar year 2013.

**Line 3 – Net taxable gross receipts (round to whole dollars only):** Subtract line 2 from line 1 to determine the net taxable gross receipts. Net taxable gross receipts are the receipts situated to Ohio, less the exclusion amount of \$1,000,000.

**Line 4 – Tax due (round to whole dollars only):** Multiply line 3 by .00260 to determine your tax liability on taxable gross receipts in excess of \$1,000,000 and enter the result on line 4.

**Line 5 – Annual minimum tax:** For calendar year 2013, the annual minimum tax is \$150. If you anticipate taxable gross receipts exceeding \$150,000 for calendar year 2013, the amount is due with this return. If you do not anticipate taxable gross receipts exceeding \$150,000, you must cancel your account on or before May 10, 2013 in order to avoid being subject to the minimum tax for calendar year 2013. You may cancel your account by indicating, in the area provided, the last date you were subject to the CAT.

**Line 6 – Total amount due (round to whole dollars only):** Add line 4 to line 5 and enter the amount on line 6. Please make remittance payable to Ohio Treasurer of State and mail to: Ohio Department of Taxation, P.O. Box 182101, Columbus, OH 43218-2101.

*Please detach here – DO NOT USE PENCIL to complete this form.*

### 2012 Commercial Activity Tax Annual Return and 2013 Minimum Tax Payment Return

<p><b>CAT account number</b> <input type="text"/></p> <p><b>FEIN or SSN</b> <input type="text"/></p> <p><b>Reporting period</b> 1/1/12-12/31/12</p> <p><b>Name</b> <input type="text"/></p> <p><b>C/D or OSA</b> <input type="text"/></p> <p><b>Mailing address</b> <input type="text"/></p> <p><b>City, state, ZIP code</b> <input type="text"/></p> <p><small>I declare under penalties of perjury that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return and report.</small></p> <p><b>Signature</b> <input type="text"/> <b>Date</b> <input type="text"/></p>	<p>Form <b>CAT 12</b> Rev. 10/12</p> <p><b>Must be received by</b> May 10, 2013</p> <p><small>To cancel CAT account, enter last day subject to tax.</small></p> <p><small>Make remittance payable to Ohio Treasurer of State and mail to: Ohio Dept. of Taxation, P.O. Box 182101, Columbus, OH 43218-2101.</small></p>	<p><input type="checkbox"/> Mark here if amended return.</p> <p><input type="checkbox"/> Mark here for AMT Credit</p>	<p style="text-align: right;"><b>Do NOT fold check or return.</b></p> <p>1. 2012 taxable gross receipts <input style="width: 100px;" type="text"/> 00</p> <p>2. Less exclusion <input style="width: 100px;" type="text"/> 1 000 000 000</p> <p>3. Net taxable gross receipts (If line 2 is greater than line 1, enter -0-) <input style="width: 100px;" type="text"/> 00</p> <p>4. Tax due (multiply line 3 x .00260) <input style="width: 100px;" type="text"/> 00</p> <p>5. 2013 annual minimum tax <input style="width: 100px;" type="text"/> 150 00</p> <p>6. Total amount due \$ <input style="width: 100px;" type="text"/> , 00</p>
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